
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
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Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Decatur County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

County Official Responsible: Tami Wenning

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/14/2007

Workplan Detail Requested by DLGF: 12/20/2007

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 12/31/2007

Workbook Values: Received

Ratio Study Approved: 1/23/2008

Estimated Date for Completion:

1/2/2008

What Work for Dataset has been Accomplished?

ratio study is 100% complete, submitted 12/31/07, no %-age details will be sent in unless further requested

Roll to Auditor?

2/21/08- roll will occur Monday 2/25/08; approx. 3 wks, upon approval of ratio study

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 3/1/08- 80% complete

Date for Neighborhood Analysis? complete

Date for Sales Analysis? complete

Date for Land Valuation? complete

Date for Improvement Valuation - Cost Approach: 1/2/08- 75% complete

Date for Improvement Valuation - Income Approach: 1/2/08- 90% complete

Date for Improvement Valuation - Sales Approach: completed

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? no

2008 Pay 2009 Vendor:

Thursday, May 01, 2008

Page 1 of 2

Decatur County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: Pending

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Provided several training sessions for Twps, make them very aware of deadlines & constantly request data required; County took over certain aspects in order to guarantee some consistency

Other County Action/Documentation of Efforts:

Updates from the County on 2/29, 3/5, 3/25/08 - problems with converting to 18-digit parcels and rolling to the Auditor. Working to get more assistance from Vendor but have identified more problems (possible issues with taxing districts and property class codes when compared to the Auditor's data) as they go along.

Would love to have a software that the Auditor/Treasurer/Assessor can all use interdependantly

Decatur County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Tami Wenning

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

11/24/2007

What Work for Dataset has been Accomplished?

completed

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

scheduled a training session for twp's on 12/20 for them to walk away with everything they need to assess MH's

Other County Action/Documentation of Efforts:

Decatur County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 3/29/2008

Number of Days Late 181

Compliance Status Pending

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 11/26/2007

Number of Days Late 57

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 12/31/2007

Number of Days Late 213

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Decatur County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	2/21/2008
<i>Number of Days Late</i>	-8
<i>Compliance Status</i>	r-nr

TAXDATA

Office - Auditor




















2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

[illegible]

Project: Decatur County Trending.mpr Date: Wed 4/30/08	Critical		Task Progress		Summary Progress		Deadline	
	Critical Review/Resubmit		Baseline		Summary		Real/Personal Data Due	
	Critical Progress		Baseline Revise/Resubmit		Project Summary		Sales Data Due	
	Task		Baseline Milestone		External Tasks		Ratio Study Due	
	Revise/Resubmit		Milestone		External Milestone			

<p>Note: Revise/Resubmit denotes data exchange between County and/or State</p> <p>Page 1</p>	
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ID	Task Name	% Work Complete	Start	Finish	Duration	2007												2008							
						Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
1	Trending Contract Negotiation/Initiation for Next Year	0%	Thu 11/30/06	Wed 5/2/07	110 days																				
2	Contract Execution	0%	Thu 11/30/06	Tue 4/17/07	99 days																				
3	Office Set-up	0%	Wed 4/18/07	Wed 4/18/07	1 day																				
4	Hardware Order	0%	Thu 4/19/07	Tue 4/24/07	4 days																				
5	Data Files from County	0%	Wed 4/25/07	Wed 5/2/07	6 days																				
6	County Data Development/Valuation	88%	Wed 1/3/07	Fri 3/7/08	310 days?																				
7	Personal Property	100%	Wed 1/31/07	Tue 11/27/07	216 days?																				
8	Prepare Personal Property Mailing List	100%	Wed 1/31/07	Wed 2/28/07	21 days?																				
9	Mail Personal Property Forms	100%	Thu 3/1/07	Thu 3/1/07	1 day																				
10	Value Personal Property	100%	Mon 3/5/07	Fri 6/15/07	75 days?																				
11	Value Business Property	100%	Mon 3/5/07	Fri 6/15/07	75 days?																				
12	Deliver Data to County Assessor	100%	Mon 6/18/07	Tue 6/19/07	2 days?																				
13	Deliver Workbook Data to County Auditor	100%	Mon 7/2/07	Mon 7/2/07	1 day?																				
14	Resolve Personal Property Issues	100%	Mon 3/5/07	Wed 9/19/07	144 days?																				
15	Test Data Delivery to DLGF	100%	Mon 7/16/07	Fri 9/28/07	55 days?																				
16	Deliver Personal Property Data to DLGF & LSA	100%	Tue 11/27/07	Tue 11/27/07	1 day?																				
17	Real Property	100%	Wed 1/3/07	Mon 1/14/08	270 days?																				
18	Auditor Deliver Splits/Transfers/Homesteads to Assessor	100%	Thu 2/1/07	Thu 2/1/07	1 day?																				
19	Value New Construction	100%	Thu 2/1/07	Tue 5/1/07	64 days?																				
20	Parcel Splits/Combinations	100%	Thu 2/1/07	Tue 5/1/07	64 days?																				
21	Real Property Annual Adjustment Factor	100%	Wed 5/16/07	Wed 5/30/07	11 days?																				
22	Resolve Real Property Appeals/Issues	100%	Mon 3/5/07	Fri 5/11/07	50 days?																				
23	Sales Disclosure Data	100%	Wed 1/3/07	Mon 1/14/08	270 days?																				
24	Sales Disclosure Verification Workplan (if needed)	100%	Mon 1/15/07	Wed 2/28/07	33 days?																				
25	County Assessor Verification (previous years)	100%	Mon 1/15/07	Thu 8/23/07	160 days																				
26	Test Data Delivery to DLGF (previous years)	100%	Fri 8/24/07	Fri 8/24/07	1 day																				
27	Deliver Sales Disclosure Data to DLGF & LSA (previous years)	100%	Mon 8/27/07	Mon 8/27/07	0 days?																				
28	Verify Sales Disclosures (current year)	100%	Wed 1/3/07	Mon 1/14/08	270 days?																				

Project: Decatur County Trending.mpr

Date: Wed 4/30/08

Critical

Critical Review/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

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29	Neighborhood Analysis	100%	Mon 5/21/07	Wed 7/11/07	39 days																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											

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Critical

Critical Review/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Personal Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

ID	Task Name	% Work Complete	Start	Finish	Duration					2007												2008					
						Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
57	Review Current Income Data	100%	Mon 5/28/07	Mon 6/11/07	10.5 days																						
58	Review and Input Income Data as Received	100%	Mon 6/11/07	Mon 6/25/07	10 days																						
59	Build Models	100%	Mon 6/25/07	Tue 7/3/07	7.5 days																						
60	Run Income Values	100%	Wed 7/4/07	Thu 7/5/07	1.5 days																						
61	Statistical Analysis	100%	Thu 7/5/07	Fri 7/6/07	1.5 days																						
62	Sales Comparison Approach	100%	Mon 7/9/07	Wed 7/11/07	3 days																						
63	Sales Approach	100%	Mon 5/21/07	Mon 6/25/07	25.5 days																						
64	Build Models	100%	Mon 5/21/07	Wed 6/6/07	12.5 days																						
65	Adjust Variables	100%	Wed 6/6/07	Fri 6/8/07	2.5 days																						
66	Run Models	100%	Mon 6/11/07	Wed 6/13/07	2.5 days																						
67	Run Statistical Analysis	100%	Wed 6/13/07	Wed 6/13/07	0.5 days																						
68	Make adjustments	100%	Thu 6/14/07	Mon 6/18/07	2.5 days																						
69	Re-run Models and Statistics	100%	Mon 6/18/07	Wed 6/20/07	2.5 days																						
70	Value Turnover	100%	Thu 6/21/07	Mon 6/25/07	2.5 days																						
71	Township Deliver Data to County Assessor	100%	Mon 5/14/07	Mon 5/14/07	1 day?																						
72	Vendor Deliver Data to County Assessor	100%	Tue 5/15/07	Wed 5/16/07	2 days?																						
73	Mobile Home Valuation	0%	Tue 7/10/07	Fri 3/7/08	175 days?																						
74	Value Mobile Homes	0%	Tue 7/10/07	Tue 1/15/08	136 days?																						
75	Deliver Data to County Auditor	0%	Fri 3/7/08	Fri 3/7/08	1 day?																						
76	Ratio Study	100%	Mon 6/25/07	Wed 1/23/08	153.5 days?																						
77	Perform Final Ratio Study	100%	Mon 6/25/07	Mon 12/31/07	136.5 days																						
78	Deliver Ratio Study to DLGF	100%	Mon 12/31/07	Mon 12/31/07	0 days?																						
79	DLGF Review	100%	Mon 12/31/07	Wed 1/23/08	18 days?																						
80	County Assessor Rollover to County Auditor	100%	Thu 1/24/08	Sat 3/29/08	48 days?																						
81	Apply Adjustments	100%	Thu 1/24/08	Tue 3/18/08	8 wks																						
82	County Assessor Deliver Certified Values to County Auditor	100%	Wed 3/19/08	Thu 3/20/08	2 days																						
83	Vendor Deliver Certified Values to County Auditor	100%	Fri 3/21/08	Mon 3/24/08	2 days?																						
84	Test Data Delivery to DLGF	100%	Tue 3/25/08	Tue 3/25/08	1 day																						

Project: Decatur County Trending.mpr
Date: Wed 4/30/08

Critical

Critical Review/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

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External Milestone

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85	Deliver Real Property Data to DLGF & LSA	100%	Sat 3/29/08	Sat 3/29/08	0 days																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				</

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